

ID: CCA\_2010102109152937

Number: **201048043**

Office:

Release Date: 12/3/2010

UILC: 6227.00-00

---

**From:**

**Sent:** Thursday, October 21, 2010 9:15:31 AM

**To:**

**Cc:**

**Subject:** RE: TEFRA question

Correct. If an NBAP has been issued, then any AAR issues would be resolved in the FPAA and no separate petition of the AARs could be filed. I.R.C. 6228(a)(2)(B). In addition, we cannot issue any affected item notices of deficiency until after the partnership proceeding is complete. GAF v. Commissioner.